

The Tax Department consists of four divisions and six sections. The overall organization is reflective of the North Carolina General Statutes that govern property taxation in North Carolina. Click [HERE](#) to view the organizational structure.

**Administration:** The Administration Division works closely with all other Divisions and Sections within the Tax Department in ensuring the daily, weekly, monthly, and yearly processes take place as planned, scheduled, and budgeted.

**Listing:** The Listing Division consists of the Land Records and Personal Property Sections. The Land Records Section maintains all real property ownership records by using information that is recorded either with the Register of Deeds Office, or Clerk of Courts Office. The Land Records section also maintains the Parcel Data Information that is displayed using GIS. The Personal Property Section is responsible for maintaining all Business and Non-Business records and processing the monthly motor vehicle billings. For more information on either of these sections, please access the corresponding link.

**Appraising:** The Appraisal Division consists of the Commercial/Residential and the Revaluation Sections. The Commercial/Residential Section maintains value information for all real property records and works closely with the various permitting offices in obtaining information regarding improvements to property. The Revaluation Section works to gather and analyze information regarding cost, income/expense, sales, and market data in order to complete the County-wide revaluation of real property. For more information on either of these sections, please access the corresponding link.

**Collecting:** The Collection Division consists of the Current and Delinquent collections sections. Current collections pertains to tax bills that are within the allotted time frame for being paid. The Delinquent Collections section works to collect any and all property tax bills that are past-due. Taxpayers may pay tax bills in the office located in the Historic Courthouse, by mailing the payment either directly to the Moore County Tax Department or the BB&T Lockbox address in Charlotte, or on-line.